

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARGUARITE WESOLOWSKI,

Defendant.

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Case No:

COMPLAINT

COMES NOW the United States of America and complains and alleges against the defendant as follows:

1. This is a civil action in which the United States seeks to reduce to judgment the tax assessments made against Marguarite Wesolowski for federal Trust Fund Recovery Penalties for seven quarterly tax periods between 1999 and 2002.

JURISDICTION & VENUE

2. This civil action is commenced at the request of, and with the authorization of, the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, and at the direction of the Attorney General of the United States, pursuant to 26 U.S.C. § 7401.

3. Jurisdiction is conferred upon this Court pursuant to 26 U.S.C. § 7402, and 28 U.S.C. §§ 1331, 1340, and 1345.

4. Venue is proper in this Court pursuant to 28 U.S.C. § 1391 because Wesolowski resides in this judicial district and because a substantial part of the events and omissions giving rise to the trust fund tax penalties in suit occurred within this judicial district.

5. Venue is proper in this Court pursuant to 28 U.S.C. § 1396 because Wesolowski resides in this judicial district and because the liability for this tax penalty accrued in this judicial district.

#### PARTIES

6. The plaintiff is the United States of America.

7. The defendant, Marguarite Wesolowski, resides at 215 Center New Texas Road, Pittsburgh, Pennsylvania, which is within this judicial district.

#### CLAIM TO REDUCE TRUST FUND PENALTY ASSESSMENTS TO JUDGMENT

8. The United States incorporates paragraphs 1 through 8 of this complaint as if fully set forth herein.

9. In accordance with 26 U.S.C. § 6203, a delegate of the Secretary of the Treasury of the United States assessed Trust Fund Recovery Penalties against Marguarite Wesolowski under 26 U.S.C. § 6672 as follows:

<u>Tax Period</u>	<u>Assessment Date</u>	<u>Amount Assessed</u>
4th Quarter 1999	January 10, 2003	\$3,179.82
1st Quarter 2000	January 10, 2003	\$2,514.89
2d Quarter 2000	January 10, 2003	\$2,747.08
3d Quarter 2001	August 16, 2004	\$3,221.69

<u>Tax Period</u>	<u>Assessment Date</u>	<u>Amount Assessed</u>
4th Quarter 2001	August 16, 2004	\$2,718.43
1st Quarter 2002	August 16, 2004	\$2,596.57
2d Quarter 2002	August 16, 2004	\$1,740.28

10. On information and belief, Marguarite Wesolowski was a person responsible for collecting, truthfully accounting for, and paying over to the United States the federal taxes withheld from the wages of employees of PXR, Inc., during the taxable quarters listed in paragraph 9.

11. On information and belief, Marguarite Wesolowski was the president of PXR, Inc., during the taxable quarters listed in paragraph 9.

12. On information and belief, Marguarite Wesolowski willfully failed to collect, truthfully account for, or pay over to the United States the federal taxes withheld from the wages of employees of PXR, Inc., during the taxable quarters listed in paragraph 9.

13. Marguarite Wesolowski has failed or refused to pay the full amount due and owing, and there remains due and owing to the United States the sum of \$28,455.94 as of May 20, 2013, plus statutory additions accruing after that date.

WHEREFORE, the United States of America respectfully prays:

A. That the Court render judgment in favor of the United States of America and against Marguarite Wesolowski in the amount of \$28,455.94 plus statutory additions accruing from May 20, 2013, until paid; and

B. That the Court award the United States of America such further relief, including the costs of this action, that the Court finds to be just and proper.

DATED: June 4, 2013.

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